

PREVAILED

Roll Call No. _____

FAILED

Ayes _____

WITHDRAWN

Noes _____

RULED OUT OF ORDER

HOUSE MOTION _____

MR. SPEAKER:

I move that Engrossed Senate Bill 603 be amended to read as follows:

- 1 Page 1, between the enacting clause and line 1, begin a new
2 paragraph and insert:
3 "SECTION 1. IC 6-3-2-20 IS ADDED TO THE INDIANA CODE
4 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE
5 JANUARY 1, 2006]: **Sec. 20. (a) As used in this section, "deductible
6 expenses" means unreimbursed travel expenses, housing expenses,
7 lost wages, and other expenses incurred by an individual in
8 connection with the donation of a kidney.**
9 **(b) An individual:**
10 **(1) who donates a kidney; or**
11 **(2) whose dependent donates, of the dependent's own volition,**
12 **a kidney;**
13 **for use in human kidney transplantation is entitled to a deduction**
14 **from the individual's adjusted gross income for the taxable year in**
15 **which the kidney is donated.**
16 **(c) The amount of the deduction may not exceed the lesser of:**
17 **(1) the individual's deductible expenses; or**
18 **(2) eight thousand dollars (\$8,000).**
19 **(d) To obtain the deduction provided by this section, the**
20 **individual must file with the department proof of the individual's**
21 **deductible expenses.**
22 **(e) An individual may claim only one (1) deduction under this**
23 **section during the individual's lifetime."**
24 Page 3, after line 3, begin a new paragraph and insert:
25 "SECTION 5. IC 35-46-5-1 IS AMENDED TO READ AS

1 FOLLOWS [EFFECTIVE JANUARY 1, 2006]: Sec. 1. (a) As used in
 2 this section, "fetal tissue" means tissue from an infant or a fetus who is
 3 stillborn or aborted.

4 (b) As used in this section, "human organ" means the kidney, liver,
 5 heart, lung, cornea, eye, bone marrow, bone, pancreas, or skin of a
 6 human body.

7 (c) As used in this section, "item of value" means money, real estate,
 8 funeral related services, and personal property. "Item of value" does not
 9 include:

10 (1) the reasonable payments associated with the removal,
 11 transportation, implantation, processing, preservation, quality
 12 control, and storage of a human organ; ~~or~~

13 (2) the reimbursement of travel **expenses**, housing **expenses**, lost
 14 wages, and other expenses incurred by the donor of a human
 15 organ related to the donation of the human organ; **or**

16 **(3) an income tax deduction under IC 6-3-2-20.**

17 (d) A person who intentionally acquires, receives, sells, or transfers
 18 in exchange for an item of value:

19 (1) a human organ for use in human organ transplantation; or

20 (2) fetal tissue;

21 commits unlawful transfer of human tissue, a Class C felony.

22 SECTION 6. [EFFECTIVE JANUARY 1, 2006] **IC 6-3-2-20, as**
 23 **added by this act, applies to taxable years beginning after**
 24 **December 31, 2005."**

25 Renumber all SECTIONS consecutively.

(Reference is to ESB 603 as printed March 30, 2005.)

Representative Orentlicher